



## A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY ASSESSMENT.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to provide for electronic notification of the assessment.

SECTION 2. Section 8-2.1, Revised Ordinances of Honolulu, 1990, as amended ("Notice of assessments--Addresses of persons entitled to notice"), is amended to read as follows:

**"Sec. 8-2.1 Notice of assessments--Addresses of persons entitled to notice.**

- (a) On or before December 15<sup>th</sup> preceding the tax year, the director shall give notice of the assessment for the tax year against each known owner, by personal delivery to the owner, or by mailing to the owner on or before such date postage prepaid and addressed to the owner at the owner's last known place of residence or address a written notice identifying the property involved by the tax key and the general class established in accordance with Section 8-7.1(c) and setting forth the valuation placed upon the real property, determined pursuant to Section 8-7.1(a), the exemption, if any, allowed or denied, as the case may be, and the net taxable value of the real property. The general class of the property shall be set forth in clear and descriptive language as used in Section 8-7.1(c) (1) without abbreviation and without reference to a code of any kind on the notice of assessment. In lieu of the notification methods set forth in this paragraph, the director shall, at the option of the owner, give notice of the assessment by electronic transmission.
- (b) In addition to the foregoing, the director shall, in each year, give notice of the assessments for the upcoming tax year by public notice (by publication thereof at least three times on different days prior to December 31st of each year in a newspaper of general circulation, published in the English language) of a time when (which shall be not less than a period of 10 days prior to December 31<sup>st</sup> preceding the tax year) and of a place where the records of taxable properties maintained for the district may be inspected by any person for the purpose of enabling such person to ascertain what assessments have been made against such person or such person's property and to confer with the director so that any errors may be corrected before the filing of the assessment list.
- (c) On or before December 15<sup>th</sup> preceding the tax year, the director [of finance] shall notify by mail or by electronic transmission each known owner whose property has

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been assigned a different general class from the general class assigned the previous tax year, that the property has been reclassified for property tax assessment purposes for the ensuing tax year. Such notification shall state the property's general class immediately prior to the change, the new general class, and the effective date of the new general class.

- (d) The notice of assessment required in subsection (a) shall include a return-by mail portion for a taxpayer to voluntarily indicate that the taxpayer wishes to pay an additional amount for natural resource land conservation purposes. The taxpayer shall be allowed to enter any amount exceeding \$1.00. The taxpayer shall remit the amount entered, together with the return-by-mail portion, to the city. The amount shall not be deemed to be an accrued tax liability of the taxpayer. Failure of the taxpayer to remit the amount entered shall not be deemed to be a real property tax delinquency. The director shall deposit the proceeds of payments made pursuant to this subsection into an appropriate fund which shall be used exclusively for the purpose of purchasing or otherwise acquiring fee titles, easements, or other property entitlements of natural resource lands in the city."

SECTION 3. Section 8-2.3, Revised Ordinances of Honolulu, 1990, as amended ("Informalities or mistakes in names or notices not to invalidate assessments"), is amended to read as follows:

**"Sec. 8-2.3 Informalities or mistakes in names or notices not to invalidate assessments.**

No assessment or act relating to the assessment or collection of taxes under this chapter shall be illegal or invalidate such assessment, levy, or collection on account of mere informality, nor because the same was not completed within the time required by law, nor, if the notice by publication provided for by Section 8-2.1 has been given, on account of a mistake in the name of the owner or supposed owner of the property assessed, or failure to name the owner, or failure to give the notice of assessment by personal delivery or mail or electronic transmission provided for by Section 8-2.1."

SECTION 4. Ordinance material to be repealed is bracketed. New ordinance material is underscored. When revising, compiling or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the revisor of ordinances need not include the brackets, bracketed material, or the underscoring.



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII

ORDINANCE 07-49  
BILL 73 (2007)

**A BILL FOR AN ORDINANCE**

SECTION 5. This ordinance shall take effect upon its approval.

INTRODUCED BY:

Bonnie Marshall

(br)

DATE OF INTRODUCTION:

SEP 13 2007

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

L.M. Galt

Deputy Corporation Counsel

APPROVED this 26th day of November, 2007.

Mufi Hannemann

MUFI HANNEMANN, Mayor  
City and County of Honolulu

CITY COUNCIL  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII  
CERTIFICATE

ORDINANCE

07-49

BILL 73 (2007)

Introduced: 09/13/07 By: BARBARA MARSHALL (BR)

Committee: BUDGET

Title: A BILL FOR AN ORDINANCE RELATING TO REAL PROPERTY ASSESSMENT.

Links: [BILL 73 \(2007\)](#)

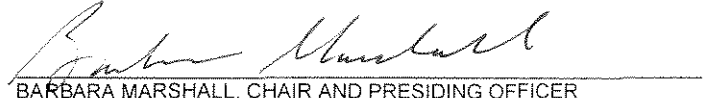
[D-704\(07\)](#)

[CR-349](#)

COUNCIL	09/19/07	BILL PASSED FIRST READING AND REFERRED TO COMMITTEE ON BUDGET.				
	APO Y	CACHOLA Y	DELA CRUZ Y	DJOU Y	GARCIA Y	
	KOBAYASHI Y	MARSHALL Y	OKINO Y	TAM Y		
BUDGET	09/26/07	CR-349 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON SECOND READING AND SCHEDULING OF A PUBLIC HEARING.				
PUBLISH	10/06/07	PUBLIC HEARING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.				
COUNCIL/PUBLIC HEARING	10/17/07	CR-349 ADOPTED, BILL PASSED SECOND READING, PUBLIC HEARING CLOSED AND REFERRED TO COMMITTEE ON BUDGET.				
	APO Y	CACHOLA E	DELA CRUZ Y	DJOU Y	GARCIA A	
	KOBAYASHI Y	MARSHALL Y	OKINO Y	TAM Y		
PUBLISH	10/22/07	SECOND READING NOTICE PUBLISHED IN THE HONOLULU STAR BULLETIN.				
BUDGET	10/24/07	CR-394 – BILL REPORTED OUT OF COMMITTEE FOR PASSAGE ON THIRD READING.				
COUNCIL	11/07/07	CR-394 ADOPTED AND BILL 73 (2007) PASSED THIRD READING.				
	APO E	CACHOLA Y	DELA CRUZ Y	DJOU Y	GARCIA Y	
	KOBAYASHI Y	MARSHALL Y	OKINO Y	TAM Y		

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this BILL.

  
DENISE C. DE COSTA, CITY CLERK

  
BARBARA MARSHALL, CHAIR AND PRESIDING OFFICER

07-49